

authorized to administer oaths that the tax attempted to be collected has been paid, nor shall any executor or guardian be compelled to pay any tax under the provisions of this act after he shall have made final settlement: *Provided*, that this act shall not authorize the sale of any land for taxes which has been conveyed to a purchaser for value and without actual notice of the non-payment of the taxes.

Liabilities not released.

SEC. 3. That nothing herein contained shall be construed to relieve the said A. L. Hill, his representatives or bondsmen, from the liability imposed by law to pay the county, State and other taxes at the time and place required by law.

Term of authority.

SEC. 4. That the authority herein given shall cease and determine on the first day of January, one thousand nine hundred and eighteen.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 9th day of January, A. D. 1917.

CHAPTER 236

AN ACT TO AMEND CHAPTER 684 OF THE PUBLIC-LOCAL LAWS OF 1911, RELATING TO DOG TAX FOR PITT COUNTY.

The General Assembly of North Carolina do enact:

Proviso: Packs of fox hounds exempt.

SECTION 1. That section two of chapter six hundred and eighty-four of the Public-Local Laws of nineteen hundred and eleven be and the same is hereby amended by adding at the end of said section the following: "*Provided*, that if any one person in Pitt County shall maintain a pack of as many as eight full-blooded fox hounds for the purpose of chasing and destroying foxes, and the owner of said pack of fox hounds shall produce sufficient proof to a list-taker that he maintains such pack for the purpose of chasing and destroying foxes only, that the same are full-blooded fox hounds, and that they are maintained in one pack, the same shall be exempt from the dog tax provided for in this section, and shall be listed as any other personal property."

Listed as property.

SEC. 2. That section three of chapter six hundred and eighty-four of the Public Local-Laws of nineteen hundred and eleven be and the same is hereby amended by adding at the end of said section the following: "*Provided*, that the county commissioners in the exercise of their discretion may appoint any qualified citizen of Pitt County to investigate and see that the dogs of Pitt County are properly given in and listed for taxes; and in case of violation of this act, bring and prosecute actions against the violators, and for said services the county commissioners, in their discretion, may allow such compensation as they shall deem fit

Proviso: Investigation and enforcement of listing.